

**Amendments to the Claims**

This listing will replace all prior versions, and listings, of the claims in the application:

**Listing of Claims:**

Claim 1 (Original): A magnetic encoder, which comprises a stainless steel sheet; and an under coat adhesive containing epoxy resin and organopolysiloxane, a top coat adhesive containing phenol resin, or phenol resin and epoxy resin, and a rubber magnetic as successively laid one upon another on the stainless steel sheet.

Claim 2 (Original): A magnetic encoder according to Claim 1, wherein the under coat adhesive comprises epoxy resin, organopolysiloxane as a hydrolysis condensate of organoalkoxysilane represented by the general formula  $X_n-Si(OR)_{4-n}$ , where X is a functional group reactive with rubber or resin, R is a lower alkyl group, and n is 1 or 2, colloidal silica, and an amide- or imide-based epoxy resin curing agent.

Claim 3 (Currently amended): A magnetic encoder according to Claim 2, wherein the under coat adhesive composition comprises 45 to 75 wt.% epoxy resin, 10 to 40 wt.% of hydrolysis condensate of organopolysiloxane, 3 to 10 wt.% of colloidal silica, and 0 to 5 wt.% of an amide- or imide-based epoxy resin curing agent.

Claim 4 (Currently amended): A magnetic encoder according to Claim 2, ~~2 or 3~~, wherein the ~~hydrolysis condensate of~~ organopolysiloxane is copolymerization oligomers of amino group-containing alkoxy silane and vinyl group-containing alkoxy silane.

Claim 5 (Currently amended): A magnetic encoder according to Claim 1, wherein a base polymer of the rubber magnet is NBR or ethylene-methyl acrylate copolymerization rubber.

Claim 6 (Original): A magnetic encoder according to Claim 1, for use in wheel speed sensors.

Claim 7 (New): A magnetic encoder according to Claim 3, wherein the organopolysiloxane is copolymerization oligomers of amino group-containing alkoxy silane and vinyl group-containing alkoxy silane.

Claim 8 (New): A wheel speed sensor that comprises the magnetic encoder according to Claim 1.